

EXHIBIT 5



U.S. Department of Justice

United States Attorney
Southern District of New York

The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007

August 28, 2007

BY HAND

Honorable Charles S. Haight, Jr.
United States District Judge
United States Courthouse
500 Pearl Street
New York, N.Y. 10007

Re: United States v. Bank of Cyprus
United States v. Lloyds TSB Bank plc

Dear Judge Haight:

We write to advise the Court that the United States intends to file civil complaints charging Bank of Cyprus and Lloyds TSB Bank plc ("Lloyds") with, inter alia, money laundering in violation of Title 18, United States code, Sections 1956(a)(1)(A) & (B), 1956 (b), 1956(h) and 1957.

As the Court may know, the AremisSoft Trust (the "Trust") and the Government entered into a Coordination Agreement on September 14, 2004 that requires the sharing of information between the Trust and the Government. Based on the information that the Government has learned through the Coordination Agreement and otherwise, the Government believes that the actions of both Lloyds and Bank of Cyprus constituted money laundering. Moreover, the complaints arise out of the same facts as the two cases pending before Your Honor, which were recently dismissed on the grounds of forum non conveniens.

The Government is giving Lloyds and Bank of Cyprus an opportunity to resolve these matters prior to filing the complaints. Should the parties reach agreements on the resolution of the complaints, we will seek the Court's approval of those agreements. If no agreements are reached, the Government anticipates filing the complaints by the end of the first week of September, and expects to ask this Court to designate the cases as related to the two cases previously brought by the Trust against Lloyds and Bank of Cyprus.

Respectfully submitted,

MICHAEL J. GARCIA
United States Attorney

By: 

Rua M. Kelly
Assistant United States Attorney
(212) 637-2471

cc: John Fellas, Esq.
Marc J. Gottridge, Esq.
Hal Hirsch, Esq.



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BY FEDERAL EXPRESS

Marc J. Gottridge, Esq.
Lovells
590 Madison Avenue
New York, New York 10022

Re: United States v. Lloyds TSB Bank plc

Dear Mr. Gottridge:

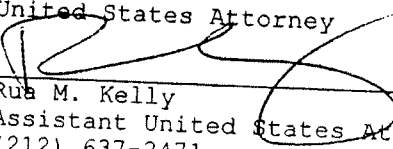
Attached please find a draft complaint charging Lloyds with, inter alia, money laundering in violation of Title 18, United States Code, Sections 1956(a)(1)(A) & (B), 1956 (b), 1956(h) and 1957, along with a copy of a letter sent to Judge Haight.

The Government is amenable to reaching a settlement prior to filing the complaint. Since it is the last week of August, we recognize that you may need additional time to meet with your client, and would be happy to enter into a tolling agreement for purposes of facilitating settlement discussions. Otherwise, the Government anticipates filing the complaint by the end of the first week of September.

Please contact me with regard to this matter at your earliest convenience. Thank you.

Respectfully submitted,

MICHAEL J. GARCIA
United States Attorney

By: 
Ruth M. Kelly
Assistant United States Attorney
(212) 637-2471

cc: Hal Hirsch, Esq.